
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

SHELBY COUNTY – CORRECTION #3 TO RE-TRENDING DIRECTIVE AMENDMENT

The Department of Local Government Finance (Department) passed Resolution 2007-10 on September 4, 2007, pursuant to Ind. Code § 6-1.1-4-9, finding sufficient cause to believe it necessary to re-trend real property in Shelby County, Indiana.

On October 12, 2007, based on the evidence and the testimony of Shelby County officials and taxpayers, the Department issued the Shelby County Re-trending Directive.

On January 30, 2008, based on a thorough review of new evidence of the extremely high number of corrections in Shelby County, and the County's request for a new approach to solving the problem of achieving accurate and accountable results, the Department issued the Shelby County Amendment to Re-trending Directive attached hereto and made a part hereof, except to the extent that this Correction conflicts with the Amendment in which case, this Correction controls.

On February 19, 2008, based on a review of Indiana Code section 6-1.1-22.5-12, the Department determined that the previously established due date of April 18, 2008, which was requested by Shelby County officials, was in violation of the statute. Thus, the Department issued a Correction to the Shelby County Amendment to the Re-trending Directive, and changed the due date for reconciling tax bills to May 1, 2008.

On March 21, 2008, the Shelby County Auditor and Shelby County Treasurer requested the Department issue a Correction to the Re-trending Directive Amendment and revoke and supersede the aforementioned Correction, dated February 19, 2008. Shelby County Officials requested that the due date for the 2006-pay-2007 reconciling tax bills be set at May 19, 2008, and that the 2006-pay-2007 reconciling tax bills be mailed no later than April 18, 2008.

On March 25, 2008, the Department granted the request and issued a second Correction to the Re-trending Directive Amendment.

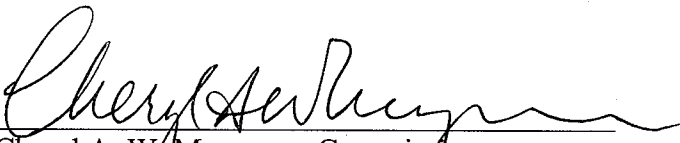
On April 7, 2008, the Shelby County Auditor and Shelby County Treasurer requested a third Correction be issued due to the completion of maintenance work that needed to be completed before the tax billing file is sent to the printer.

Thus, pursuant to HEA 1010 and Indiana Code section 6-1.1-22.5-12, the Department hereby **CORRECTS** the Shelby County Amendment to Re-trending Directive as follows:

Numbered paragraph 8 of the Shelby County Amendment to Re-trending Directive under the heading Property Tax Billing and Payment Issues is hereby replaced and corrected to read in its entirety as follows:

The reconciliation bills shall be mailed to taxpayers no later than **April 28, 2008**.
Payment for the reconciliation bills shall be due on **May 28, 2008**.

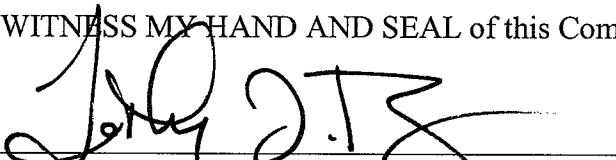
Signed this ____ day of April, 2008


Cheryl A. W. Musgrave, Commissioner
Department of Local Government Finance

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Timothy J. Rushenberg, General Counsel for the Department of Local Government Finance, hereby certifies that the above is an order of the Commissioner made this date in the above-entitled matter and that the Commissioner has personally signed the same under her statutory authority.

WITNESS MY HAND AND SEAL of this Commissioner on this the 8th day of April, 2008.


Timothy J. Rushenberg, General Counsel

Attachments:

1. Shelby County Amendment to Re-trending Directive, January 30, 2008 (5 pgs)
2. Correction to Shelby County Amendment to Re-trending Directive, February 19, 2008 (2 pgs)
3. Shelby County Auditor and Treasurer Request letter, March 21, 2008 (1 pg)
4. Correction #2 to Shelby County Amendment to Re-trending Directive, March 25 (2 pages)
5. Shelby County Auditor and Treasurer Request letter, April 7, 2008 (1 page)

Distribution:

O. Lynn Bass
Shelby County Assessor
25 West Polk Street, Rm. 205
Shelbyville, IN 46176

Amy Glackman
Shelby County Auditor

25 West Polk Street, Rm. 104
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SHELBY COUNTY AMENDMENT RE-TRENDING DIRECTIVE

The Department of Local Government Finance ("Department") passed Resolution 2007-10 on September 4, 2007, pursuant to Indiana Code section 6-1.1-4-9, finding sufficient cause to believe it necessary to re-trend real property in Shelby County, Indiana.

On September 27, 2007, at 5:00pm, the Department held a public hearing regarding the re-trending of real property in the Shelbyville Central High School Auditorium, located at 2003 South Miller Street, Shelbyville, Indiana. The public hearing was held in the high school auditorium pursuant to Indiana Code sections 6-1.1-4-9 and 10 at the request of and in accordance with a resolution approved by the Shelby County Commissioners on September 4, 2007, stating that there was no area in the county courthouse able to accommodate more than 60 or 70 people at one time.

On October 12, 2007, based on the evidence and the testimony of Shelby County officials and taxpayers at the aforementioned public hearing, the Department issued the Shelby County Re-Trending Directive attached hereto (Exhibit A) and made a part hereof, except to the extent that this Amendment conflicts with the Directive, in which case, the Amendment controls.

On January 2, 2008, Shelby County Assessor Lynn Bass and Shelby County Auditor Amy Glackman initiated a telephone conference with Commissioner Cheryl A.W. Musgrave, the sum and substance of which indicated there were approximately twenty-eight thousand (28,000) parcels affected by the ordered re-trending, which represented far more corrections than the County had anticipated, and, therefore, the County now believed that the best method of achieving accurate values and statements in an efficient manner would be to receive new tax rates and issue corrected tax statements.

On January 4, 2008, the Department received a letter from Shelby County Assessor Lynn Bass, wherein Ms. Bass requested an amendment to the Shelby County Re-trending Directive in order to receive new tax rates and to issue corrected tax statements to taxpayers for the 2006-pay-2007 assessed values (Exhibit B).

On January 4, 2008, in an effort to be able to respond to the County's request with certainty, the Department requested a more detailed statement from the County and requested that said request be signed by Shelby County Assessor Lynn Bass, Shelby County Auditor Amy Glackman, and Shelby County Treasurer Kathy Plunkett.

On January 18, 2008, the Department received a letter from Ms. Bass, Ms. Glackman, and Ms. Plunkett wherein they requested the Shelby County Re-trending Directive be amended to allow Shelby County to roll new values to the County Auditor, receive new tax rates, and issue corrected tax statements (Exhibit C).

After a thorough review of the request signed by the Shelby County Assessor, Shelby County Auditor, and Shelby County Treasurer stating that an amendment to the Re-trending Directive permitting the County to roll new values, receive new tax rates, and issue corrected tax statements would result in "the most accurate and accountable results to the residents of Shelby County;" and pursuant to Indiana Code chapters 6-1.1-4 and 6-1.1-9, and House Enrolled Act (HEA) 1010, the Department hereby AMENDS the Shelby County Re-trending Directive and directs as follows:

Tax Rates

1. As requested, this Amendment hereby voids the use of the tax rates previously certified by the Department for Shelby County's first installment for 2006-pay-2007. HEA 1010, Section 7; Ind. Code § 6-1.1-17-16.
2. As requested, new tax rates shall be established for Shelby County for 2006-pay-2007. HEA 1010, Section 7.
3. The Department shall give the political subdivisions of Shelby County written notification specifying any revision, reduction, or increase the Department proposes in the political subdivision's tax rate. The political subdivision has two (2) weeks from the date it receives the notice to provide a written response to the Department; however, with the approval of and in coordination with the Department, the two (2) week period may be waived by the political subdivision in order to expedite the process. HEA 1010, Section 7; Ind. Code § 6-1.1-17-16.

Assessed Values

4. As requested, upon completion of the work described in the Re-trending Directive and this Amendment, the Shelby County Assessor shall roll the new assessed values to the County Auditor. HEA 1010, Section 7.

Requirement of Reconciliation Bill and Notice of Change in Assessment

5. Upon completion of the work required under the Shelby County Re-trending Directive and this Amendment, the Shelby County Treasurer shall issue tax bills (called "reconciliation bills" in this Amendment) on each and every parcel in the County based on the new established assessed values. The reconciliation bills are required even if the taxpayer does not owe additional taxes or is entitled to claim a refund. HEA 1010, Section 7; Ind. Code § 6-1.1-22.5-4.
6. Each reconciliation bill must indicate the following:

- a. the actual property tax liability on the assessment determined for the assessment date for the property for which the reconciling statement is issued;
 - b. the total amount paid under the tax bill for the property for which the reconciling statement is issued;
 - c. if the amount of the actual property tax liability on the reconciliation bill exceeds the amount of the total paid under the previously issued tax bill for the property for which the reconciliation bill is issued, the difference is owed by the taxpayer; and
 - d. if the amount paid under the previously issued tax bill for the property exceeds the actual property tax liability on the reconciliation bill, the taxpayer may claim a refund of the excess under Indiana Code section 6-1.1-26. Ind. Code § 6-1.1-22.5-12.
7. Prior to the mailing of the reconciliation bill, the Shelby County Assessor shall give separate notice to the taxpayer, by mail, of the amount of the assessment or reassessment on each and every parcel. This notice of change in assessment is required even if the assessment for the parcel did not change or decrease in value. A taxpayer may obtain a review by the county property tax assessment board of appeals (PTABOA) of a county or township official's action with respect to the assessment of the taxpayer's tangible property. In order to obtain a review of the assessment, the taxpayer must file a notice in writing with the county or township official not later than forty-five (45) days after the date of the notice and in the manner prescribed by Indiana Code chapter 6-1.1-15. Ind. Code § 6-1.1-9-1; Ind. Code § 6-1.1-4-22; Ind. Code § 6-1.1-15-1.

Property Tax Billing and Payment Issues

8. The reconciliation bills shall be mailed to taxpayers no later than April 1, 2008. Payments for the reconciliation bills shall be due on April 18, 2008.
9. The interest and penalty provisions of Indiana Code section 6-1.1-37-10 apply to the reconciliation bills in the same manner as it applies to an installment of property taxes. Ind. Code § 6-1.1-22.5-17.
10. Not later than fifty-one (51) days after the due date of the reconciliation bills, the County Auditor shall:
- a. file with the Auditor of State a report of settlement; and
 - b. distribute tax collections to the appropriate taxing units. Ind. Code § 6-1.1-22.5-14.

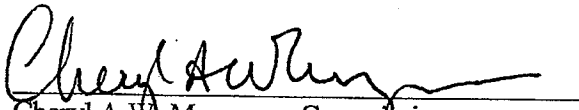
Assessment Appeals

11. All pending assessment appeals for the March 1, 2006 assessment date shall be stayed pending the completion of the work required by the Shelby County Re-trending Directive and this Amendment. Any exemption appeals that may be pending shall continue to be processed according to Indiana law.

12. Upon conclusion of the work required by the Re-trending Directive and this Amendment, the County Assessor shall implement a procedure for promptly contacting taxpayers who had filed an appeal before the mailing of the reconciliation bill, to determine whether the taxpayer wishes to pursue the previously filed appeal. If the taxpayer chooses to pursue the appeal, it shall be processed in accordance with Indiana Code chapter 6-1.1-15. If the taxpayer chooses to withdraw the appeal, the County Assessor shall confirm this fact in writing and dismiss the appeal petition.

13. Any assessment appeals filed after completion of the work required by the Directive and this Amendment shall be processed in accordance with Indiana Code chapter 6-1.1-15. Ind. Code § 6-1.1-22.5-16.


Signed this 30th day of January, 2008


Cheryl A. W. Musgrave, Commissioner
Department of Local Government Finance

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Timothy J. Rushenberg, General Counsel for the Department of Local Government Finance, hereby certifies that the above is an order of the Commissioner made this date in the above-entitled matter and that the Commissioner has personally signed the same under her statutory authority.

WITNESS MY HAND AND SEAL of this Commissioner on this the 30th day of January, 2008.


Timothy J. Rushenberg, General Counsel

Attachments:

- Exhibit A -- Re-trending Directive, October 12, 2007 (11 pages)
- Exhibit B -- Assessor request letter, January 4, 2008 (1 page)
- Exhibit C -- Assessor, Auditor, Treasurer request letter, January 18, 2008 (1 page)

Distribution:

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25 West Polk Street, Rm 205
Shelbyville, Indiana 46176

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SHELBY COUNTY - CORRECTION TO RE-TRENDING DIRECTIVE AMENDMENT

The Department of Local Government Finance (Department) passed Resolution 2007-10 on September 4, 2007, pursuant to Ind. Code § 6-1.1-4-9, finding sufficient cause to believe it necessary to re-trend real property in Shelby County, Indiana.

On October 12, 2007, based on the evidence and the testimony of Shelby County officials and taxpayers, the Department issued the Shelby County Re-trending Directive.

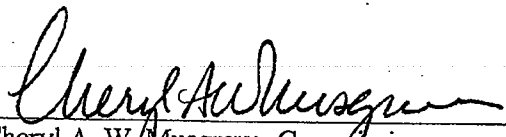
On January 30, 2008, based on a thorough review of new evidence of the extremely high number of corrections in Shelby County, and the County's request for a new approach to solving the problem of achieving accurate and accountable results, the Department issued the Shelby County Amendment to Re-trending Directive attached hereto and made a part hereof, except to the extent that this Correction conflicts with the Amendment in which case, this Correction controls.

After a review of Indiana Code 6-1.1-22.5-12, regarding due dates for reconciliation property tax bills, the Department determines that the due date of April 18, 2008, which was requested by Shelby County officials and mandated in the Amendment, is in violation of the statute, and thus, the Department hereby **CORRECTS**, the Shelby County Amendment to Re-trending Directive as follows:

Numbered paragraph 8 of the Shelby County Amendment to Re-trending Directive under the heading Property Tax Billing and Payment Issues is hereby replaced and corrected to read in its entirety as follows:

The reconciliation bills shall be mailed to taxpayers no later than April 1, 2008.
Payment for the reconciliation bills shall be due on **May 1, 2008**.

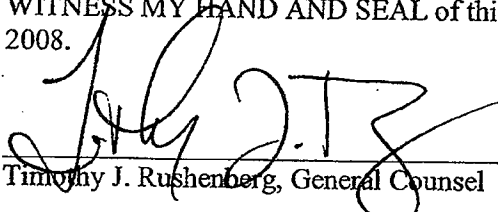
Signed this pet day of February, 2008


Cheryl A. W. Musgrave, Commissioner
Department of Local Government Finance

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Timothy J. Rushenberg, General Counsel for the Department of Local Government Finance, hereby certifies that the above is an order of the Commissioner made this date in the above-entitled matter and that the Commissioner has personally signed the same under her statutory authority.

WITNESS MY HAND AND SEAL of this Commissioner on this the 19th day of February, 2008.


Timothy J. Rushenberg, General Counsel

Attachment:

Shelby County Amendment to Re-trending Directive, January 30, 2008 (5 pages)

Distribution:

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Shelby County Assessor
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Shelbyville, IN 46176

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kathy.plunkett@co.shelby.in.us

March 21, 2008

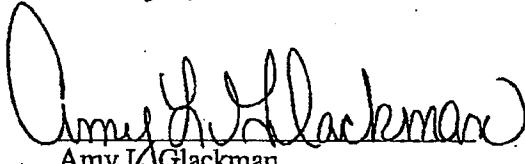
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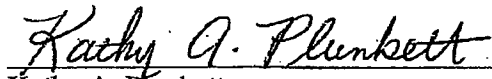
Dear Cheryl,

The Shelby County Auditor, Amy L. Glackman and Shelby County Treasurer, Kathy A. Plunkett respectfully request that the 2006 payable 2007 Reconciliation property tax collection due date be May 19, 2008. This will be a change from our February 19th email which had the Correction to Amendment of Re-trending Directive when the 30 days from mail date to due date was changed. We are requesting that our mail date will be no later than April 18, 2008 and the payment date for the reconciliation bills shall be due on May 19, 2008.

We sincerely appreciate your consideration to this request during a very difficult year of tax collections. We will anxiously await your response so we can start the advertising of our tax rates.

Thank you,


Amy L. Glackman
Shelby County Auditor


Kathy A. Plunkett
Shelby County Treasurer

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SHELBY COUNTY – CORRECTION #2 TO RE-TRENDING DIRECTIVE AMENDMENT

The Department of Local Government Finance (Department) passed Resolution 2007-10 on September 4, 2007, pursuant to Ind. Code § 6-1.1-4-9, finding sufficient cause to believe it necessary to re-trend real property in Shelby County, Indiana.

On October 12, 2007, based on the evidence and the testimony of Shelby County officials and taxpayers, the Department issued the Shelby County Re-trending Directive.

On January 30, 2008, based on a thorough review of new evidence of the extremely high number of corrections in Shelby County, and the County's request for a new approach to solving the problem of achieving accurate and accountable results, the Department issued the Shelby County Amendment to Re-trending Directive attached hereto and made a part hereof, except to the extent that this Correction conflicts with the Amendment in which case, this Correction controls.

On February 19, 2008, based on a review of Indiana Code section 6-1.1-22.5-12, the Department determined that the previously established due date of April 18, 2008, which was requested by Shelby County officials, was in violation of the statute. Thus, the Department issued a Correction to the Shelby County Amendment to the Re-trending Directive, and changed the due date for reconciling tax bills to May 1, 2008.

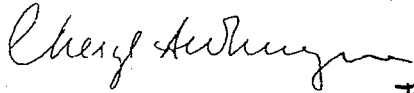
On March 21, 2008, the Shelby County Auditor and Shelby County Treasurer requested the Department issue another Correction to the Re-trending Directive Amendment and revoke and supersede the aforementioned Correction, dated February 19, 2008. Shelby County Officials now request that the due date for the 2006-pay-2007 reconciling tax bills be set at May 19, 2008, and that the 2006-pay-2007 reconciling tax bills be mailed no later than April 18, 2008.

Thus, pursuant to HEA 1010 and Indiana Code section 6-1.1-22.5-12, the Department hereby **CORRECTS** the Shelby County Amendment to Re-trending Directive as follows:

Numbered paragraph 8 of the Shelby County Amendment to Re-trending Directive under the heading Property Tax Billing and Payment Issues is hereby replaced and corrected to read in its entirety as follows:

The reconciliation bills shall be mailed to taxpayers no later than **April 18, 2008**.
Payment for the reconciliation bills shall be due on **May 19, 2008**.

Signed this 25th day of March, 2008



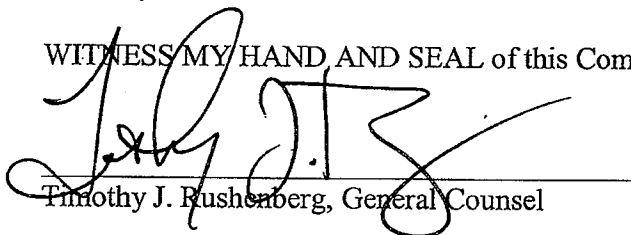
TJR 3/25/08

Cheryl A. W. Musgrave, Commissioner
Department of Local Government Finance

STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Timothy J. Rushenberg, General Counsel for the Department of Local Government Finance, hereby certifies that the above is an order of the Commissioner made this date in the above-entitled matter and that the Commissioner has personally signed the same under her statutory authority.

WITNESS MY HAND AND SEAL of this Commissioner on this the 25th day of March, 2008.


Timothy J. Rushenberg, General Counsel

Attachments:

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2. Correction to Shelby County Amendment to Re-trending Directive, February 19, 2008 (2 pgs)
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April 07, 2008

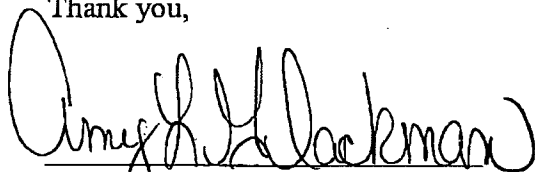
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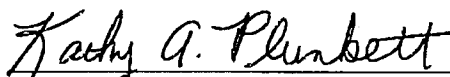
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